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DEPARTMENT OF COMMERCE

International Trade Administration

[C-570-017]

Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China: Initiation of Countervailing Duty Investigation

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

DATES: Effective: [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

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SUPPLEMENTARY INFORMATION

The Petition

On June 3, the Department of Commerce (the Department) received a countervailing duty (CVD) petition concerning imports of passenger vehicle and light truck tires (certain passenger tires) from the People's Republic of China (PRC), filed in proper form on behalf of the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO, CLC (Petitioner).¹ The CVD Petition was accompanied by an antidumping duty (AD) petition concerning passenger tires from the PRC.² Petitioner is a recognized union, which represents the domestic industry engaged in the manufacture of passenger vehicle tires in the United States. On June 6, 2014, the Department requested further

¹ See "Petition for the Imposition of Countervailing Duties on Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China," June 3, 2014 (CVD Petition).

² See "Petition for the Imposition of Antidumping Duties on Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China," June 3, 2014 (AD Petition).

information and clarification regarding certain general portions of the AD Petition and the CVD Petition.³ On June 6, 2014, the Department also requested further information and clarification regarding certain portions of the CVD Petition.⁴ Petitioner filed its responses to these requests on June 10, 2014,⁵ and, as allowed by an extension granted by the Department,⁶ June 11, 2014.⁷ Because it was not clear from the Petitions whether the industry support criteria had been met, the Department extended the time for initiating this investigation in order to further examine the issue of industry support by 20 additional days.⁸ The extended initiation determination date of July 13, 2014, falls on a Sunday, a non-business day, so the Department's initiation determination is due no later than July 14, 2014, the next business day.⁹

In accordance with section 702(b)(1) of the Tariff Act of 1930, as amended (the Act), Petitioner alleges that the Government of the PRC (the GOC) is providing countervailable subsidies, as defined by sections 701 and 771(5) of the Act, with respect to imports of certain passenger tires from the PRC, and that such imports are materially injuring, or threaten material

³ See Letter to Petitioner, "Petitions for the Imposition of Antidumping and Countervailing Duties on Imports of Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China: Supplemental Questions," June 6, 2014 (General Issues Supplemental Questions).

⁴ See Letter to Petitioner, "Petitions for the Imposition of Countervailing Duties on Imports of Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China: Supplemental Questions," June 6, 2014.

⁵ See Letter from Petitioner, "Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China-Petitioner's Response to the Department's June 6, 2014 Supplemental Questions regarding General Issues," June 10, 2014; *see also* Letter from Petitioner, "Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China – Petitioner's Response to the Department's June 6, 2014 Supplemental Questions Regarding the Countervailing Duty Petition," June 10, 2014.

⁶ See Letter to Petitioner, "Request for Extension of Time to Submit a Response to the Department of Commerce's June 6, 2014 Supplemental Questionnaire (Question 16 only) Regarding the Petition for the Imposition of Countervailing Duties on Imports of Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China," June 10, 2014.

⁷ See Letter from Petitioner, "Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China – Petitioner's Submission of Additional Information in Response to Question 16 of the Department's June 6, 2014 Supplemental Questions Regarding the Countervailing Duty Petition Response to Question 16 of the CVD Supplemental Questions," June 11, 2014.

⁸ See *Notice of Extension of the Deadline for Determining the Adequacy of the Antidumping and Countervailing Duty Petitions: Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China*, 79 FR 35725 (June 24, 2014).

⁹ See *Notice of Clarification: Application of "Next Business Day" Rule for Administrative Determination Deadlines Pursuant to the Tariff Act of 1930, As Amended*, 70 FR 24533 (May 10, 2005) (*Next Business Day Rule*).

injury to, the domestic industry producing certain passenger tires in the United States. The Department finds that Petitioner filed the CVD Petition on behalf of the domestic industry because Petitioner is an interested party, within the meaning of section 771(9)(D) of the Act, and has demonstrated sufficient industry support with respect to the initiation of the investigation it is requesting.

Period of Investigation

The period of investigation (POI) is January 1, 2013, through December, 31, 2013.

Scope of Investigation

The products covered by this investigation are certain passenger tires from the PRC. For a full description of the scope of this investigation, *see* “Scope of Investigation” at the Appendix of this notice.

Comments on the Scope of the Investigation

During our review of the CVD Petition, the Department issued questions to, and received responses from, Petitioner pertaining to the proposed scope in order to ensure that the language of the scope in the CVD Petition is an accurate reflection of the products for which the domestic industry is seeking relief.¹⁰ As discussed in the Preamble to the Department’s regulations, we are setting aside a period for interested parties to raise issues regarding product coverage (scope).¹¹ The period for scope comments is intended to provide the Department with ample opportunity to consider all comments and to consult with parties prior to the issuance of the preliminary determination. If scope comments include factual information,¹² all such factual information should be limited to public information. All comments must be filed by 5:00 PM Eastern Time (ET) on August 4, 2014, which is 20 calendar days from the signature date of this

¹⁰ *See* General Issues Supplemental Questions.

¹¹ *See Antidumping Duties; Countervailing Duties; Final Rule*, 62 FR 27296, 27323 (May 19, 1997).

¹² *See* 19 CFR 351.102(b)(21).

notice.¹³ Any rebuttal comments, which may include factual information, must be filed by 5:00 PM ET on August 14, 2014, which is 10 calendar days after the initial comments. The Department requests that any factual information the parties consider relevant to the scope of the investigation be submitted during this time period. However, if a party subsequently finds that additional factual information pertaining to the scope of the investigation may be relevant, the party may contact the Department and request permission to submit the additional information. All such comments must be filed on the records of this CVD investigation and the concurrent AD investigation.

Filing Requirements

All submissions to the Department must be filed electronically, using Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System (IA ACCESS).¹⁴ An electronically-filed document must be successfully received, in its entirety, by 5:00 PM ET on the date specified by the Department.¹⁵ Documents excepted from the electronic submission requirements must be filed manually (*i.e.*, in paper form) with Enforcement and Compliance's APO/Dockets Unit, Room 1870, U.S. Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230, and stamped with the date and time of receipt by the established deadline.¹⁶

¹³ As 20 days from the signature date will be Saturday August 2, 2014, the next business day for filing comments will be Monday August 4, 2014. *See Next Business Day Rule.*

¹⁴ For general filing requirements, *see* 19 CFR 351.303.

¹⁵ *Id.*; *see also* 19 CFR 351.301 (for general time limits for the submission of factual information).

¹⁶ *See* 19 CFR 351.303(b). For details regarding the Department's electronic filing requirements, *see Antidumping and Countervailing Duty Proceedings: Electronic Filing Procedures; Administrative Protective Order Procedures*, 76 FR 39263 (July 6, 2011). Information regarding IA ACCESS assistance can be found at <https://iaaccess.trade.gov/help.aspx>, and a handbook can be found at <https://iaaccess.trade.gov/help/Handbook%20on%20Electronic%20Filing%20Procedures.pdf>.

Consultations

Pursuant to section 702(b)(4)(A)(ii) of the Act, the Department invited representatives of the GOC to participate in consultations regarding the CVD Petition.¹⁷ Consultations with the GOC were held on June 17, 2014.¹⁸

Determination of Industry Support for the Petition

Section 702(b)(1) of the Act requires that a petition be filed on behalf of the domestic industry. Section 702(c)(4)(A) of the Act provides that a petition meets this requirement if the domestic producers or workers who support the petition account for: (i) at least 25 percent of the total production of the domestic like product; and (ii) more than 50 percent of the production of the domestic like product produced by that portion of the industry expressing support for, or opposition to, the petition. Moreover, section 702(c)(4)(D) of the Act provides that, if the petition does not establish support of domestic producers or workers accounting for more than 50 percent of the total production of the domestic like product, the Department shall: (i) poll the industry or rely on other information in order to determine if there is support for the petition, as required by subparagraph (A); or (ii) determine industry support using a statistically valid sampling method to poll the industry.

Section 771(4)(A) of the Act defines the “industry” as the producers as a whole of a domestic like product. Thus, to determine whether a petition has the requisite industry support, the statute directs the Department to look to producers and workers who produce the domestic like product. The U.S. International Trade Commission (ITC), which is responsible for determining whether “the domestic industry” has been injured, must also determine what

¹⁷ See Letter to Liu Fang, First Secretary, Embassy of China in the United States of America, “Countervailing Duty Petition on Passenger Vehicle and Light Truck Tires from the People’s Republic of China,” June 3, 2014.

¹⁸ See Memorandum, “Countervailing Duty Petition on Passenger Vehicle and Light Truck Tires from the People’s Republic of China: Consultations,” June 18, 2014.

constitutes a domestic like product in order to define the industry. While both the Department and the ITC must apply the same statutory definition regarding the domestic like product, they do so for different purposes and pursuant to a separate and distinct authority. In addition, the Department's determination is subject to limitations of time and information. Although this may result in different definitions of the like product, such differences do not render the decision of either agency contrary to law.¹⁹

Section 771(10) of the Act defines the domestic like product as “a product which is like, or in the absence of like, most similar in characteristics and uses with, the article subject to an investigation under this title.” Thus, the reference point from which the domestic like product analysis begins is “the article subject to an investigation” (*i.e.*, the class or kind of merchandise to be investigated, which normally will be the scope as defined in the Petition).

With regard to the domestic like product, Petitioner does not offer a definition of domestic like product distinct from the scope of the investigation. Based on our analysis of the information submitted on the record, we determine that certain passenger tires, as defined in the scope of the investigation, constitute a single domestic like product and we analyzed industry support in terms of that single domestic like product.²⁰

On June 12, 2014, we received comments on industry support from the Sub-Committee of Tire Producers of the China Chamber of Commerce of Metals, Minerals & Chemical

¹⁹ See *USEC, Inc. v. United States*, 132 F. Supp. 2d 1, 8 (CIT 2001) (citing *Algoma Steel Corp., Ltd. v. United States*, 688 F. Supp. 639, 644 (CIT 1988), *aff'd* 865 F.2d 240 (Fed. Cir. 1989)).

²⁰ See Countervailing Duty Investigation Initiation Checklist: Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China (CVD Initiation Checklist), at Attachment II, Analysis of Industry Support for the Antidumping and Countervailing Duty Petitions Covering Certain Passenger Vehicle and Light Truck Tires from the People's Republic of China (Attachment II). This checklist is dated concurrently with this notice and on file electronically via IA ACCESS. Access to documents filed via IA ACCESS is also available in the Central Records Unit (CRU), Room 7046 of the main Department of Commerce building.

Importers and the China Rubber Industry Association.²¹ Petitioner responded to these comments on June 16 and 17, 2014.²² In a meeting on July 8, 2014, the Government of the PRC also commented on industry support for the Petition.²³

On June 17, 2014, the Department extended the initiation deadline by 20 days to poll the domestic industry in accordance with section 702(c)(4)(D) of the Act, because it was “not clear from the Petitions whether the industry support criteria have been met....”²⁴

On June 20, 2014, we issued polling questionnaires to all known producers of certain passenger tires in the United States, identified in the Petition and by the ITC, as well as all known unions, employee organizations, or *ad hoc* groups of workers.²⁵ We requested that the companies/workers complete the polling questionnaire and certify their responses by the due date specified in the cover letter to the questionnaire.²⁶ Petitioner provided comments on the polling questionnaire responses on July 8, 2014.²⁷

Our analysis of the data we received in the polling questionnaire responses indicates that the domestic producers and workers that support the Petition account for at least 25 percent of the total production of the domestic like product and more than 50 percent of the production of

²¹ See Letter, “Request to Poll the Domestic Industry to Determine Petitioner Standing: Certain Passenger Vehicle and Light Truck Tires from China,” June 12, 2014.

²² See Letter from Petitioner, “Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China – Petitioner’s Response to CCCMC and CRIA’s Request to Poll the Industry,” June 16, 2014; *see also* Letter from Petitioner, “Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China – Additional Information in Response to CCCMC and CRIA’s Request to Poll the Industry,” June 17, 2014.

²³ See Memorandum, “Antidumping Duty Investigation of 1,1,1,2-Tetrafluoroethane from the People’s Republic of China and the Antidumping Duty and Countervailing Duty Petitions for Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China: Meeting with Officials from the Government of the People’s Republic of China,” July 9, 2014.

²⁴ See *Notice of Extension of the Deadline for Determining the Adequacy of the Antidumping Duty and Countervailing Duty Petitions: Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China*, 79 FR 35725, 35726 (June 24, 2014).

²⁵ See Memorandum, “Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China: Polling Questionnaire,” June 20, 2014.

²⁶ For a detailed discussion of the responses received, *see* CVD Initiation Checklist at Attachment II. The polling questionnaire and questionnaire responses are on file electronically via IA ACCESS and can also be accessed through the CRU.

²⁷ See Letter from Petitioner, “Certain Passenger Vehicle and Light Truck Tires from the People’s Republic of China—Petitioner’s Comments on Polling Responses,” dated July 8, 2014.

the domestic like product produced by that portion of the industry expressing support for, or opposition to, the Petition.²⁸ Accordingly, the Department determines that the industry support requirements of section 702(c)(4)(A) of the Act have been met. Therefore, the Department determines that Petitioner filed this Petition on behalf of the domestic industry in accordance with section 702(b)(1) because it is an interested party as defined in section 771(9)(D) of the Act and it demonstrated sufficient industry support with respect to the CVD investigation that it is requesting the Department initiate.

Injury Test

Because the PRC is a “Subsidies Agreement Country” within the meaning of section 701(b) of the Act, section 701(a)(2) of the Act applies to this investigation. Accordingly, the ITC must determine whether imports of the subject merchandise from the PRC materially injure, or threaten material injury to, a U.S. industry.

Allegations and Evidence of Material Injury and Causation

Petitioner alleges that imports of the subject merchandise are benefitting from countervailable subsidies and that such imports are causing, or threaten to cause, material injury to the U.S. industry producing the domestic like product. In addition, Petitioner alleges that subject imports exceed the negligibility threshold provided for under section 771(24)(A) of the Act.

Petitioner contends that the industry’s injured condition is illustrated by reduced market share; underselling and price depression or suppression; lost sales and revenues; direct replacement of domestic shipments by subject imports; decline in shipments, reduced sales volumes, and production curtailments; decline in capacity utilization and reduced capacity allocated to U.S. production of certain passenger tires; decline in employment; adverse impact on

²⁸ See CVD Initiation Checklist, at Attachment II.

union contract negotiations; and adverse impact on financial performance. We assessed the allegations and supporting evidence regarding material injury, threat of material injury, and causation, and we have determined that these allegations are properly supported by adequate evidence and meet the statutory requirements for initiation.

Initiation of CVD Investigation

Section 702(b)(1) of the Act requires the Department to initiate a CVD investigation whenever an interested party files a CVD petition on behalf of an industry that: (1) alleges the elements necessary for an imposition of a duty under section 701(a) of the Act; and (2) is accompanied by information reasonably available to the petitioner supporting the allegations. In the CVD Petition, Petitioner alleges that producers/exporters of passenger tires in the PRC benefited from countervailable subsidies bestowed by the government. The Department examined the CVD Petition and finds that it complies with the requirements of section 702(b)(1) of the Act. Therefore, in accordance with section 702(b)(1) of the Act, we are initiating a CVD investigation to determine whether manufacturers, producers, or exporters of certain passenger tires from the PRC receive countervailable subsidies from the GOC.

Based on our review of the CVD Petition, we find that there is sufficient information to initiate a CVD investigation on certain alleged programs. For a full discussion of the basis for our decision to initiate or not to initiate on each program, *see* the CVD Initiation Checklist, which accompanies this notice. A public version of the CVD Initiation Checklist is available on IA ACCESS.

Respondent Selection

For this investigation, the Department intends to select respondents based on U.S. Customs and Border Protection (CBP) data for United States imports of subject merchandise

during the POI under the following Harmonized Tariff Schedule of the United States (HTSUS) numbers: 4011.10.10.10, 4011.10.10.20, 4011.10.10.30, 4011.10.10.40, 4011.10.10.50, 4011.10.10.60, 4011.10.10.70, 4011.10.50.00, 4011.20.10.05, 4011.20.50.10, 4011.99.45.00, and 4011.99.85.00. We intend to release the CBP data under Administrative Protective Order (APO) to all parties with access to information protected by APO shortly after the announcement of this case initiation.

Interested parties seeking access to proprietary information including the CBP data must submit applications for disclosure under APO in accordance with 19 CFR 351.305(b).

Instructions for filing such applications may be found at <http://enforcement.trade.gov/apo/>.

Interested parties may submit comments regarding the CBP data and respondent selection by 5:00 PM ET on the seventh calendar day after publication of this notice. Comments must be filed in accordance with the requirements discussed above in the “Filing Requirements” section of this notice. If respondent selection is necessary, we intend to base our decision regarding respondent selection upon comments received from interested parties and our analysis of the record information within 20 days of publication of this notice.

Distribution of Copies of the Petition

Pursuant to section 702(b)(4)(A)(i) of the Act and 19 CFR 351.202(f), a copy of the public version of the Petitions has been provided to the GOC via IA ACCESS. Because of the particularly large number of producers/exporters identified in the Petition, the Department considers the service of the public version of the Petition to the foreign producers/exporters to be satisfied by the provision of the public version of the Petition to the Government of the PRC, consistent with 19 CFR 351.203(c)(2).

ITC Notification

We notified the ITC of our initiation, as required by section 702(d) of the Act.

Preliminary Determination by the ITC

The ITC will preliminarily determine, within 25 days after the date on which ITC receives notice from the Department of initiation of the investigation, whether there is a reasonable indication that imports of passenger tires from the PRC are materially injuring, or threaten to a material injury, a U.S. industry.²⁹ A negative ITC determination will result in the investigation being terminated; otherwise, this investigation will proceed according to statutory and regulatory time limits.

Submission of Factual Information

On April 10, 2013, the Department published *Definition of Factual Information and Time Limits for Submission of Factual Information: Final Rule*,³⁰ which modified two regulations related to AD and CVD proceedings: the definition of factual information, 19 CFR 351.102(b)(21), and the time limits for the submission of factual information, 19 CFR 351.301. The final rule identifies five categories of factual information in 19 CFR 351.102(b)(21), which are summarized as follows: (i) evidence submitted in response to questionnaires, (ii) evidence submitted in support of allegations, (iii) publicly available information to value factors under 19 CFR 351.408(c) or to measure the adequacy of remuneration under 19 CFR 351.511(a)(2), (iv) evidence placed on the record by the Department, and (v) evidence other than factual information described in (i) through (iv). The final rule requires any party, when submitting factual information, to specify under which subsection 19 CFR 351.102(b)(21) the information is being submitted and, if the information is submitted to rebut, clarify, or correct factual

²⁹ See section 703(a) of the Act.

³⁰ See 78 FR 21246 (April 10, 2013).

information already on the record, to provide an explanation identifying the information already on the record that the factual information seeks to rebut, clarify, or correct. The final rule also modified 19 CFR 351.301 so that, rather than providing general time limits, there are specific time limits based on the type of factual information being submitted. These modifications are effective for all segments initiated on or after May 10, 2013, and are therefore applicable to this investigation. Please review the final rule, available at <http://enforcement.trade.gov/frn/2013/1304frn/2013-08227.txt>, prior to submitting factual information in this investigation.

Extension of Time Limits

On September 20, 2013, the Department published *Extension of Time Limits, Final Rule*,³¹ which modified one regulation related to AD and CVD proceedings regarding the extension of time limits for submissions in such proceedings (19 CFR 351.302(c)). These modifications are effective for all segments initiated on or after October 21, 2013, and thus are applicable to this investigation. Please review the final rule, available at <http://www.gpo.gov/fdsys/pkg/FR-2013-09-20/html/2013-22853.htm> prior to requesting an extension.

Certification Requirements

Any party submitting factual information in an AD or CVD proceeding must certify to the accuracy and completeness of that information.³² Parties are hereby reminded that the Department issued a final rule with respect to certification requirements, effective August 16, 2013 and that the revised certification requirements are in effect for company/government officials as well as their representatives. All segments of any AD or CVD proceedings initiated

³¹ See 78 FR 57790 (September 20, 2013).

³² See section 782(b) of the Act

on or after August 16, 2013, including this investigation, should use the formats for the revised certifications provided at the end of the *Final Rule*.³³ The Department intends to reject factual submissions if the submitting party does not comply with the applicable revised certification requirements.

Notification to Interested Parties

Interested parties seeking access to proprietary information must submit applications for disclosure under APO in accordance with 19 CFR 351.305. Instructions for filing such applications may be found on the Department's website at <http://enforcement.trade.gov/apo/index.html>.

This notice is issued and published pursuant to section 777(i) of the Act.

Dated: July 14, 2014.

Paul Piquado,
Assistant Secretary
for Enforcement and Compliance.

³³ See *Certification of Factual Information To Import Administration During Antidumping and Countervailing Duty Proceedings*, 78 FR 42678 (July 17, 2013) (*Final Rule*); see also the frequently asked questions regarding the *Final Rule*, available at the following: http://enforcement.trade.gov/tlei/notices/factual_info_final_rule_FAQ_07172013.pdf.

Appendix

Scope of the Investigation

The scope of this investigation is passenger vehicle and light truck tires. Passenger vehicle and light truck tires are new pneumatic tires, of rubber, with a passenger vehicle or light truck size designation. Tires covered by this investigation may be tube-type, tubeless, radial, or non-radial, and they may be intended for sale to original equipment manufacturers or the replacement market.

Subject tires have, at the time of importation, the symbol “DOT” on the sidewall, certifying that the tire conforms to applicable motor vehicle safety standards. Subject tires may also have the following prefixes or suffix in their tire size designation, which also appears on the sidewall of the tire:

Prefix designations:

P - Identifies a tire intended primarily for service on passenger cars

LT- Identifies a tire intended primarily for service on light trucks

Suffix letter designations:

LT - Identifies light truck tires for service on trucks, buses, trailers, and multipurpose passenger vehicles used in nominal highway service.

All tires with a “P” or “LT” prefix, and all tires with an “LT” suffix in their sidewall markings are covered by this investigation regardless of their intended use.

In addition, all tires that lack a “P” or “LT” prefix or suffix in their sidewall markings, as well as all tires that include any other prefix or suffix in their sidewall markings, are included in the scope, regardless of their intended use, as long as the tire is of a size that is among the numerical size designations listed in the passenger car section or light truck section of the *Tire and Rim Association Year Book*, as updated annually.

Passenger vehicle and light truck tires, whether or not attached to wheels or rims, are included in the scope. However, if a subject tire is imported attached to a wheel or rim, only the tire is covered by the scope.

Specifically excluded from the scope of this investigation are the following types of tires: (1) racing car tires, defined as tires for use exclusively on a race track; such tires do not bear the symbol “DOT” on the sidewall; (2) new pneumatic tires, of rubber, of a size that is not listed in the passenger car section or light truck section of the *Tire and Rim Association Year Book*; (3) pneumatic tires, of rubber, that are not new, including recycled and retreaded tires; and (4) non-pneumatic tires, such as solid rubber tires.

The products covered by the investigation are currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) subheadings: 4011.10.10.10, 4011.10.10.20, 4011.10.10.30, 4011.10.10.40, 4011.10.10.50, 4011.10.10.60, 4011.10.10.70, 4011.10.50.00, 4011.20.10.05, and 4011.20.50.10. Tires meeting the scope description may also

enter under the following HTSUS subheadings: 4011.99.45.00, 4011.99.85.00, 8708.70.45.45, 8708.70.45.60, 8708.70.60.30, 8708.70.60.45, and 8708.70.60.60. While HTSUS subheadings are provided for convenience and for customs purposes, the written description of the subject merchandise is dispositive.

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